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硕士学位论文

纳税服务对税收遵从行为的影响研究

Research of Taxpayer Service's Effect on
Tax Compliance

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摘 要

纳税人的税收遵从行为一直是各国税务机关在税收征管领域重点关注的问题，长期以来，各国税务机关主要采取“威慑型”的税收征管方式，即主要依靠稽查手段来维持纳税人的遵从水平。自20世纪70年代末以来，随着新公共管理理论在西方的兴起，西方各国的公共部门包括税务部门的运作方式发生了深刻的变化。各国税收征管部门逐渐开始采用“服务型”的税收征管方式，开始全面完善纳税服务。从这以后，各国税务机关开始综合运用威慑和纳税服务两种手段来确保纳税人的税收遵从。目前来看，在威慑手段对税收遵从的影响上，国内外学者的研究成果已经相当丰富，无论是在模型构建、实证分析，还是在具体操作实践方面都有涉及。但在纳税服务手段对税收遵从的影响方面的研究还是个空白，纳税服务对纳税人税收遵从行为的影响机制以及影响程度尚不明确。本文在传统的A-S模型基础上，加入了纳税人的心理因素，提出了税收道德的概念，在对纳税人进行纳税态度和对税务机关纳税服务满意度调查的基础上，运用定量分析的方法，着重分析了纳税服务对税收遵从行为的影响，得出了税务机关纳税服务与纳税人的税收道德水平之间有显著的正相关关系，而纳税人的税收道德水平与税收遵从度之间也有显著的正相关关系的结论，为构建和谐税收征纳关系提供理论基础和政策建议。

本文共分为五章。第一章为导论，介绍了本文的研究背景、研究意义、国内外研究现状等。第二章首先简要介绍了税收遵从与纳税服务的基本理论，包括税收遵从的概念和类型、税收遵从度的测量方式、纳税服务的概念以及纳税服务的涵盖层次。然后基于传统的A-S模型，从“税率”、“稽查率”、“处罚率”和“收入”水平这四个因素来分析“威慑型”税收征管模式对纳税人税收遵从行为的影响。然后针对A-S模型在理论和实践上的缺陷，本文提出纳税人心理是影响税收遵从行为的重要因素，由此提出税收道德的概念，并通过理论模型，指出纳税人税收道德的提高有助于提高其税收遵从水平，并指出税务部门通过纳税服务可以最大限度地激发和提升纳税人的税收道德。第三章为实证分析，首先利用Buehn, Schneider (2012)对全球各国地下经济规模的测度，以及第五次世界价值观调查中有关逃税态度的数据，考察纳税人税收道德对税收遵从度的影响，得出二者显著正相关的结论。然后

为了考察税务机关的纳税服务对纳税人税收道德的影响，本文进行了问卷调查，采用因子分析法得出税收道德和纳税服务的综合性指标，对二者进行回归分析，得出纳税服务对税收道德，因而也对税收遵从行为有显著影响的结论。第四章为政策建议，根据得出的结论，围绕提高纳税人税收道德水平这一核心，提出了构建完善纳税服务体系的政策建议。第五章为结论，回顾了本文的研究背景、研究过程和得出的结论，并对此领域进一步的研究进行了展望。

关键词：税收遵从；纳税服务；税收道德

Abstract

The taxpayer's compliance behavior has been the focus of the national tax authorities across the world in the area of tax collection. For a long time, the national tax authorities take "deterrent type" for tax collection, relying mainly on inspection means to maintain the level of taxpayer compliance. Since the late 1970s, with the rise of the new public management theory in the West, the public sector, including the tax department the Western countries have undergone a profound change. Tax collection departments in many countries gradually began to adopt the "service-oriented" approach for the tax collection and the taxpayer service is comprehensively improved. After that, the taxpayer service is included in the arsenal of the tax authority, together with the way of deterrence to insure the taxpayer compliance. At present, concerning the research of the impact of the deterrence on the tax compliance, there is considerable achievement, all the way from the construction of the theoretical model, empirical analysis to the suggestions for the practice of the tax administration. However, the research of the impact of taxpayer service on the tax compliance is quite insufficient. But the mechanism of its way to influence taxpayer compliance behavior and the degree of its impact is unclear. In this paper, on the basis of traditional A-S model, I added taxpayers' psychological factors in it and proposed the concept of tax morale. Based on the survey of taxpayer's attitude towards paying tax and the degree of satisfaction of the taxpayer service provided by the tax authority, using the quantitative analysis methods, I analyzed the impact of the taxpayer service on tax compliance behavior and got to the conclusion that there was a strong positive relationship between the tax morale and the tax compliance behavior and also between the taxpayer service and the tax morale, and made recommendations on the harmonious relationship between the tax authority and the taxpayer.

The paper consists of five chapters. The first chapter is the introduction, introducing the background, present situation and the implications of the research. In the second chapter, I firstly introduced the basic theory of the tax compliance and the taxpayer service, including the concept and types of the tax compliance, the methods to measure the degree of the tax compliance, the concept and different levels of taxpayer service. And then based on the traditional A-S model, I analyzed the impact of the “tax rates”, “the audit probability”, “the penalty rates” and the “income of the taxpayer” on the compliance behavior of the tax payer. According to the defects of the traditional A-S model, I proposed the psychological factor of the tax payer is of great importance, and then proposed the concept of tax morale. Through theoretical model analysis, I got the conclusion that tax morale had a great positive influence on tax compliance, and in order to raise the tax morale of the taxpayer, the tax authorities have to provide high level tax payer service. The third chapter is contains the empirical analysis. Firstly I use the data of the scale of the underground economy in countries across the world from Buehn, Schneider 2012 and the data of the tax attitude from the fifth wave of the world value survey to examine the impact of the tax morale on the scale of the tax evasion, and got to a conclusion that there was a significant positive relationship between them. And then in order to examine the impact of the taxpayer service provided by the tax authority on the tax morale of the taxpayers, I made a questionnaire analysis to collect the data and used the factor analysis method to get a comprehensive index of the tax morale and the taxpayer service, and made linear regression between the two indexes. After that I found that there was a strong positive relationship between the tax morale and the taxpayer service. In the end, based on the conclusion, I made several suggestions to improve the quality of the taxpayer service of the tax authorities. The final chapter of the paper is the conclusion. In here I reviewed the research of the paper, and looked forward the prospect of the research in this field.

Keywords: Tax compliance; Taxpayer service; Tax morale

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